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January 24, 2007

Honorable Harold Baer, Jr.
United States District Judge
Southern District of New York
500 Pearl Street/Room 2230
New York, New York 10007-1312

Re: New Jersey Sports Productions, Inc. v. Panos Eliades, et al.
Civil Action No. 06-CV-1509

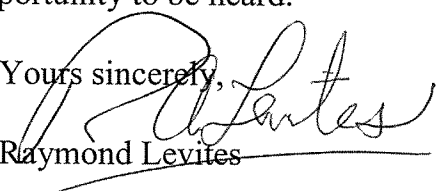
Dear Judge Baer:

We write as counsel to defendant Banner Promotions, Inc.

I regret that I was not in a position to respond to Your Honor's request as transmitted by Mr. Noferi in respect of the application by Plaintiff's counsel for the imposition of sanctions, specifically, a finding of contempt against defendants Mr. Panos Eliades and Panix of the U.S., Inc.

In all of the circumstances, it does not seem appropriate for us to take any position as to these matters at this time. We do appreciate the Court's unvarying courtesy and having been afforded the opportunity to be heard.

Yours sincerely,


Raymond Levites

RAL: nmr

cc: James J. Binns, Esq. by telecopier
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